AMENDMENTS TO THE SPECIFICATION

Amendments to the Specification:

Please replace the paragraph beginning at page 3, line 22, with the following rewritten paragraph:

Providing that, in each of the films, the direction along with the in-plane refractive index in the film plane is maximized is defined as the X axis, the direction perpendicular to the X axis is defined as the Y axis, the direction of the thickness of the film is defined by the Z axis, and refractive indices in each axial directions at [[550]] 590 nm are defined as nx, ny and nz, respectively, and the thickness of the film is defined as d (nm), the in-plane retardation (Re) and Nz are given by the following equations:

in-plane retardation (Re) = (nx – ny) × d and

Nz = (nx – nz)/(nx – ny).

Please replace the paragraph beginning at page 5, line 28, with the following rewritten paragraph:

Providing that, in each of the films, the direction along with the in-plane refractive index in the film plane is maximized is defined as the X axis, the direction perpendicular to the X axis is defined as the Y axis, the direction of the thickness of the film is defined by the Z axis, and refractive indices in each axial directions at [[550]] 590 nm are defined as nx, ny and nz,

respectively, and the thickness of the film is defined as d (nm), the retardation in the thickness

direction (Rth) is given by the following equation:

retardation in the thickness direction (Rth) = $(n_x - n_z) \times d$.